

1 KEVIN V. RYAN (CASBN 118321)
 2 United States Attorney

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JAN 07 2003

RICHARD W. WIEKING
 CLERK, U.S. DISTRICT COURT
 NORTHERN DISTRICT OF CALIFORNIA
 SAN JOSE

8 UNITED STATES DISTRICT COURT
 9 NORTHERN DISTRICT OF CALIFORNIA
 10 SAN JOSE DIVISION

11
 12 UNITED STATES OF AMERICA,

13 Plaintiff,

14 v.

15 MICHAEL JAMES MARTIN,

16 Defendant.
 17

CR No. 03 20001 JW

VIOLATIONS: 18 U.S.C. § 287 –
 False Claim Against the United States

SAN JOSE VENUE

18 INDICTMENT

19 The Grand Jury charges:

20 COUNT ONE: (18 U.S.C. § 287 – False Claim Against the United States)

21 On or about January 11, 1998, in the Northern District of California, and elsewhere, the
 22 defendant

23 MICHAEL JAMES MARTIN

24 did make and present to the Internal Revenue Service, Department of the Treasury, an agency and
 25 department of the United States, a claim against it for a refund of income taxes paid contained in
 26 a Form 1040 prepared for the 1996 tax year, knowing such claim to be false and fictitious, to wit;
 27 defendant filed a tax return in which he claimed an exclusion for income earned from a foreign
 28 jurisdiction, the "Republic of California," in violation of Title 18, United States Code, Section

INDICTMENT

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| DOCUMENT NO. | CSA'S INITIALS |
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| DISTRICT COURT | |

ATTACHMENT
US v. MICHAEL JAMES MARTIN

COUNT ONE: Title 18, United States Code, Section 287-
False Claim Against the United States;

COUNT TWO: Title 18, United States Code, Section 287-
False Claim Against the United States;

COUNT THREE: Title 18, United States Code, Section 287-
False Claim Against the United States;

COUNT FOUR: Title 18, United States Code, Section 287-
False Claims Against the United States;

COUNT FIVE: Title 18, United States Code, Section 287-
False Claims Against the United States;

COUNT SIX: Title 18 United States Code, Section 287-
False Claims Against the United States;

COUNT SEVEN: Title 18, United States Code, Section 287-
False Claims Against the United States.

1 287.

2 COUNT TWO: (18 U.S.C. § 287 -- False Claim Against the United States)

3 On or about March 16, 1998, in the Northern District of California, and elsewhere, the
4 defendant

5 MICHAEL JAMES MARTIN

6 did make and present to the Internal Revenue Service, Department of the Treasury, an agency and
7 department of the United States, a claim against it for a refund of income taxes paid contained in
8 a Form 1040 prepared for the 1997 tax year, knowing such claim to be false and fictitious, to wit:
9 defendant filed a tax return in which he claimed an exclusion for income earned from a foreign
10 jurisdiction, the "Republic of California," in violation of Title 18, United States Code, Section
11 287.

12 COUNT THREE: (18 U.S.C. § 287 -- False Claim Against the United States)

13 On or about March 3, 1999, in the Northern District of California, and elsewhere, the
14 defendant

15 MICHAEL JAMES MARTIN

16 did make and present to the Internal Revenue Service, Department of the Treasury, an agency and
17 department of the United States, a claim against it for a refund of income taxes paid contained in
18 a Form 1040 prepared for the 1998 tax year, knowing such claim to be false and fictitious, to wit:
19 defendant filed a tax return in which he claimed an exclusion for income earned from a foreign
20 jurisdiction, the "Republic of California," in violation of Title 18, United States Code, Section
21 287.

22 COUNT FOUR: (18 U.S.C. § 287 -- False Claim Against the United States)

23 On or about April 27, 2001, in the Northern District of California, and elsewhere, the
24 defendant

25 MICHAEL JAMES MARTIN

26 did make and present to the Internal Revenue Service, Department of the Treasury, an agency and
27 department of the United States, a claim against it for a refund of income taxes paid contained in
28 a Form 1040X prepared for the 1998 tax year, knowing such claim to be false and fictitious, to

INDICTMENT

1 wit; defendant filed an amended tax return in which he claimed an exclusion for income earned
2 from a foreign jurisdiction, the "Republic of California," in violation of Title 18, United States
3 Code, Section 287.

4 COUNT FIVE: (18 U.S.C. § 287 -- False Claim Against the United States)

5 On or about June 27, 2001, in the Northern District of California, and elsewhere, the
6 defendant

7 MICHAEL JAMES MARTIN

8 did make and present to the Internal Revenue Service, Department of the Treasury, an agency and
9 department of the United States, a claim against it for a refund of income taxes paid contained in
10 a Form 1040X prepared for the 1993 tax year, knowing such claim to be false and fictitious, to
11 wit; defendant filed an amended tax return in which he claimed an exclusion for income earned
12 from a foreign jurisdiction, the "Republic of California," in violation of Title 18, United States
13 Code, Section 287.

14 COUNT SIX: (18 U.S.C. § 287 -- False Claim Against the United States)

15 On or about April 22, 2001, in the Northern District of California, and elsewhere, the
16 defendant

17 MICHAEL JAMES MARTIN

18 did make and present to the Internal Revenue Service, Department of the Treasury, an agency and
19 department of the United States, a claim against it for a refund of income taxes paid contained in
20 a Form 1040 prepared for the 1999 tax year, knowing such claim to be false and fictitious, to wit;
21 defendant filed a tax return in which he claimed an exclusion for income earned from a foreign
22 jurisdiction, the "Republic of California," in violation of Title 18, United States Code. Section
23 287.

24 COUNT SEVEN: (18 U.S.C. § 287 -- False Claim Against the United States)

25 On or about June 11, 2001, in the Northern District of California, and elsewhere, the
26 defendant

27 MICHAEL JAMES MARTIN

28 did make and present to the Internal Revenue Service, Department of the Treasury, an agency and

1 department of the United States, a claim against it for a refund of income taxes paid contained in
2 a Form 1040 prepared for the 2000 tax year, knowing such claim to be false and fictitious, to wit:
3 defendant filed a tax return in which he claimed an exclusion for income earned from a foreign
4 jurisdiction, the "Republic of California," in violation of Title 18, United States Code, Section
5 287.

6 DATED.

A TRUE BILL.

7 *January 7, 2003*

8 *Carolyn Nelson*
9 FOREPERSON

10 KEVIN V. RYAN
11 United States Attorney

12 *Ross W. Nadel*

13 ROSS W. NADEL
14 Chief, San Jose Branch Office

15 (Approved as to form: *Michael Jensen*)

16 ACUSA Jensen
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INDICTMENT